

FIRST REGULAR SESSION

# HOUSE BILL NO. 1287

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE REHDER.

2607H.021

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 245.445, RSMo, and to enact in lieu thereof two new sections relating to levee fund taxes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 245.445, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 245.445 and 245.446, to read as follows:

245.445. As soon as any levee district shall have been organized, as aforesaid, and in order to defray the expenses of surveys and estimates of levees or other works and costs thereof, maintain and repair the same, and pay such officers, agents, servants and employees as may be entitled to compensation, the said board of directors may order the assessment of a tax on all the lands within the levee district to be benefitted[, not to exceed ten mills on the dollar], on the valuation of the benefits thereon by reason of the work proposed or completed as returned by the assessor, and such tax may be assessed and levied for each and every year, and from year to year, whenever the board of directors may, from time to time, determine the same to be necessary; and all such taxes shall be a lien upon the lands in such districts until paid. **Notwithstanding limitations contained in this section, chapter 245, or any further levee tax limitations contained therein, the board of directors having levied a tax under this section may levy a new or increased tax on all lands, railroads, and other property in the district to which benefits have been assessed if the board of directors finds it necessary in order to carry out the objects of the district or pay the costs of replacing, repairing, or reconstructing works and improvements called for and completed under the planned reclamation originally adopted by the board of directors. The tax levied under this section shall be apportioned and levied on each tract of land or other property in such district in proportion to the**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 **benefits assessed.** In the event of a buyout of the lands of the district because of flood damage,  
19 in whole or in part, it shall be the responsibility of the entity acquiring any land within the district  
20 to satisfy in full any outstanding liens against the property acquired at the time of purchase. The  
21 amount of any outstanding lien for each parcel of property located within the district shall not  
22 exceed the property's proportional liability to the outstanding bond issue. And whenever said  
23 board of directors shall have, by resolution, ordered the assessment of a tax, the secretary of the  
24 board, under his **or her** official seal, shall cause a certified copy of said order to be transmitted  
25 to the clerk of the county commission in which said levee district shall be situated, and in case  
26 such levee district shall be situated in two or more counties, then to the clerk of the county  
27 commission of each county in which any portion of said district may be situated; and the said tax  
28 shall be extended on the tax books of the county on the real estate to be benefitted, situated in  
29 said levee district, in the same manner that other taxes are now extended, in a column under the  
30 head of "Levee Fund Tax", and shall be collected by the collector of the county in which the real  
31 estate is situated on which the tax is levied, at the same time the state and county taxes are  
32 collected, and when said tax shall be collected, the collector shall pay the same over to the  
33 treasurer of the county in which the greater portion of said levee district lies. All taxes assessed  
34 and levied under the provisions of sections 245.285 to 245.545, shall be collected in the same  
35 manner as provided by the general revenue law of the state for the collection of state and county  
36 revenue. All taxes not collected shall be returned delinquent at the same time and in the same  
37 manner as provided by the general revenue laws for the return of delinquent tax lists, and all  
38 writs for delinquent taxes assessed and levied, as aforesaid, shall be prosecuted in the name of  
39 the state of Missouri, at the same time, in the same manner and with like effect as writs are  
40 prosecuted under the general revenue laws of the state relating to the collection of delinquent and  
41 back taxes.

**245.446. 1. The board of directors shall each year determine, order, and levy the**  
2 **amount of the annual installment of the total taxes levied under section 245.445, which**  
3 **shall become due and be collected during such year at the same time that state and county**  
4 **taxes are due and collected. Such annual installment and levy shall be evidenced and**  
5 **certified by the board before November first of each year to the collector of revenue of each**  
6 **county in which lands and other property of such district are situate.**

7 **2. The certificate of such installment tax shall be in substantially the following**  
8 **form: State of Missouri,**

9 **ss County of . . . . . To ....., collector of the revenue of such county:**

10 **This is to certify that by virtue and authority of the provisions of section 245.445,**  
11 **RSMo, the board of directors of "..... levee district of Missouri" have and do hereby levy**  
12 **the sum of \$ ..... as the annual installment of the tax for the year .... of the total tax levied**

13 under the provisions of section 245.445, RSMo, which such total tax has heretofore been  
 14 certified to the recorder of deeds of your county. The board of directors of such district  
 15 by and with the authority of section 245.445, RSMo, has levied also the sum of \$ ..... as  
 16 a maintenance tax for such year. Such annual installment of tax and maintenance tax on  
 17 the real estate and other property situate in your county are set out in the following table,  
 18 in which are: First, the names of the present owners of such lands and other property so  
 19 far as now known; second, the descriptions of such lands and other property opposite the  
 20 names of the owners; third, the amount of such installment of tax levied on each tract of  
 21 real estate and other property; and fourth, the amount of maintenance tax levied against  
 22 the same. The taxes shall be collectible and payable the present year at the same time that  
 23 state and county taxes are due and collected, and you are directed and ordered to demand  
 24 and collect such taxes at the same time you demand and collect the state and county taxes  
 25 due on the same lands and other property, and this "levee tax book" shall be your warrant  
 26 and authority for making such demand and collection.

27       Witness the signature of the president of the board of directors, attested by the seal  
 28 of such district, and the signature of the secretary of such board, this ..... day of .....,  
 29 A.D. ....

30       (SEAL) .....

31       President of Board of Directors.

32       .....

33       Secretary of Board of Directors.

34       3. Then shall follow a table or schedule showing in properly ruled columns: first,  
 35 the names of the present owners of such lands and other property so far as now known;  
 36 second, the descriptions of the lands and other property opposite the names of such  
 37 owners; third, the amount of such annual installment tax levied on each tract of land or  
 38 piece of property; fourth, the amount of maintenance tax; fifth, a blank column in which  
 39 the collector shall record the several amounts as collected by him or her; sixth, a blank  
 40 column in which the collector shall record the date of payment of the different sums;  
 41 seventh, a blank column in which the collector shall record the names of the person or  
 42 persons paying the several amounts, if other than the person whose name appears in  
 43 column one hereof. The columns in which the annual installment tax and the maintenance  
 44 tax, if any, appear shall be correctly totaled and the total amount shall correspond to the  
 45 amount set out in the above-mentioned certificate. Such certificate and table shall be  
 46 prepared in the form of a well-bound book which shall be endorsed and named "Levee tax  
 47 book ..... levee district ..... County, Missouri, for the year ....", which endorsement shall  
 48 also be printed at the top of each page in such book.

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